

IN THE SPECIFICATION:

Please amend the paragraph beginning at page 12, line 7, and ending at page 12, line 17, as follows:

--The porosity of the porous Si layer was adjusted such that a high-quality epitaxial Si layer could be formed on the porous Si layer and the porous Si layer could be used as a separation layer. More specifically, the porosity was 20%. The thickness of the porous Si layer is not limited to the above thickness and may be several hundred  $\mu\text{m}$  to 0.1  $\mu\text{m}$ . The resistivity of the substrate is not limited to the particular value. The substrate typically has a resistivity ranges ranging from 0.001 to  $50 \Omega \cdot \text{cm}$ , preferably from 0.005 to  $1 \Omega \cdot \text{cm}$ , and more preferably from 0.005 to  $0.1 \Omega \cdot \text{cm}$ --

Please amend the paragraph beginning at page 13, line 7, and ending at page 13, line 10, as follows:

--The single-crystal Si layer may be grown on the porous Si layer to have a thickness ranges ranging from several nm to several hundred  $\mu\text{m}$  in accordance with applications or devices to be manufactured--

Please amend the paragraph beginning at page 20, line 14, and ending at page 20, line 19, as follows:

--To manufacture a display device, a commercially available 6-, 8-, or 12-inch single-crystal silicon wafer can be used. instead; Instead, the peripheral portion of a circular wafer may be removed to form a rectangular wafer, and then, the display region and peripheral region may be formed.--